Supplementary Information for Legislative Review

2004-2005 Revenue Estimates

Manitoba

104-05182/

PREFACE

This document has been produced by the Department of Finance and is intended to complement information provided in the 2004/05 Estimates of Revenue. This includes a description of the revenue source or, where applicable, a further breakdown of the source into more specific components. It is hoped this additional information will assist members of the Legislature in their review of the revenue estimates.

A Summary by Department provides a summary of all revenues estimated to be collected by each department for 2004/05 with comparative estimates of revenue for 2003/04. In order to make year-over-year comparisons meaningful, adjustments have been made to the 2003/04 estimates figures to reflect the change in the province's accounting policy for capitalization of infrastructure in 2004/05, and the departmental reorganization that occurred in November 2003.

The contents of this supplement are organized in the same manner as the 2004/05 Estimates of Revenue in order to allow for ease of use. Revenues are grouped into three main sources: **Taxation**, **Other Revenue**, and **Government of Canada**.

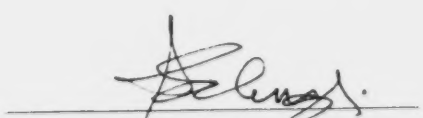
Taxation revenues are reflected, as in the Estimates of Revenue, under the department responsible for collection. Descriptive information for taxation revenues includes the base upon which the tax is assessed and the formula for determining the amount owing.

Other Revenue encompasses all the fees and charges levied by departments as a part of their program delivery. This includes recovery of costs for goods or services provided to Crown corporations and other government agencies. Recoveries from other government departments are credited back to expenditure appropriations as a part of the Estimates of Expenditure. Other Revenue also includes funds transferred from Crown corporations, revenue sharing payments from special operating agencies and proceeds from the sale of government owned assets.

Wherever applicable, the main fees or ranges of individual fees are provided in these documents or references on where to obtain the actual schedules are provided.

Government of Canada revenues are identified by major program including: **Equalization, Canada Health and Social Transfers (CHST)**, **Health Reform Fund,** and **Other Health Funds**. The final grouping of **Other** includes all Canada/Manitoba agreements to fund specific programs. The supplement provides a brief description of the basis of cost sharing for each program.

Additional information on all revenue sources is available from the collecting department or agency.



Honourable Greg Selinger
Minister of Finance

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2004/05 ESTIMATES OF REVENUE
SUMMARY BY DEPARTMENT
$(000s)

DEPARTMENT/SOURCE	TAXATION	OTHER REVENUE	GOVERNMENT OF CANADA	TOTAL
Legislative Assembly		332.0		332.0
Executive Council		0.2		0.2
Aboriginal and Northern Affairs		72.0	100.0	172.0
Advanced Education and Training		1,424.5	67,833.3	69,257.8
Agriculture, Food and Rural Initiatives		2,514.4	6.0	2,520.4
Civil Service Commission		141.2		141.2
Conservation		29,307.0	151.0	29,458.0
Culture, Heritage and Tourism		2,367.3	577.1	2,944.4
Education, Citizenship and Youth		1,213.8	7,020.2	8,234.0
Energy, Science and Technology		14.8		14.8
Family Services and Housing		15,365.0	4,096.2	19,461.2
Finance	4,336,252.0	18,631.3	2,200.0	4,357,083.3
Health		3,191.9	4,410.1	7,602.0
Industry, Economic Development and Mines	2,276.6	5,620.0	212.0	8,108.6
Intergovernmental Affairs and Trade		8,549.7	392.1	8,941.8
Justice		34,756.9	11,669.4	46,426.3
Labour and Immigration		10,740.9	7,067.6	17,808.5
Transportation and Government Services		108,587.6	3,322.8	111,910.4
Water Stewardship		102,073.2		102,073.2
Other Sources:				
- Equalization			1,435,800.0	1,435,800.0
- Canada Health and Social Transfers (CHST)			804,800.0	804,800.0
- Health Reform Fund			55,000.0	55,000.0
- Other Health Funds			42,100.0	42,100.0
- Emergency Expenditures		25.0		25.0
- Promotion of Official Languages			425.0	425.0
- Crown Corporations/Entities		435,525.0		435,525.0
- Sale of Government Assets		4,407.7		4,407.7
TOTAL	**4,338,528.6**	**784,861.4**	**2,447,182.8**	**7,570,572.8**

SUPPLEMENTARY INFORMATION

2004/05 ESTIMATES OF REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
1. TAXATION		
FINANCE		
a. Individual Income Tax	**1,788,250.0**	1,703,000.0
- Tax levied on Manitoba residents' personal income from all sources.		

- Effective January 1, 2004:
  - three-rate structure of tax on taxable income:
  - 10.9% up to $30,544
  - 14.0% between $30,544 and $65,000
  - 17.4% over $65,000, and
  - less non-refundable credits equal to 10.9% of non-refundable personal amounts		

- Revenue for a fiscal year consists of advance payments and adjustments with respect to prior years. Advance payments from the federal government for a tax year are based on federal estimates of tax based on income and the most recent provincial share of actual assessed returns for a tax year, plus provincial estimates of tax reductions and credits. Adjustments are made on the basis of actual assessments of provincial taxpayers for each particular year.		
b. Corporation Income Tax	**313,000.0**	270,200.0

- Tax levied on income of all corporations operating in Manitoba.
  - small business corporations - 5%
  - small business income - $360,000 (effective January 1, 2004); $400,000 (effective January 1, 2005)
  - other corporations - 15.5% (15.0% effective January 1, 2005)		

- Revenue for a fiscal year consists of advance payments and adjustments with respect to prior tax years. Advance payments from the federal government for a tax year are based on federal estimates of national corporate taxable income and the most recent provincial share of actual assessed returns for a tax year. Adjustments are made on the basis of actual assessments of corporations in a given year.		
c. Corporation Capital Tax	**153,500.0**	148,300.0

- Tax levied on the paid up capital of corporations. For fiscal years commencing after January 1, 2004, a $5 million deduction is provided for corporations and associated corporations. Exemptions are provided for credit unions, cooperatives and family farm corporations.
  - 0.3% of taxable paid up capital
  - 0.2% surtax on taxable paid up capital in excess of $10 million
  - 3% of taxable paid up capital for bank, trust and loan corporations (for fiscal years ending after April 19, 2004, paid up capital for bank, trust and loan corporations includes subordinated debt).		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
FINANCE (Continued)		
d. Gasoline Tax	**157,700.0**	161,900.0
- Tax levied on sale of gasoline in the province. Exemptions provided for farmers, commercial fishermen, trappers and loggers. - $0.115 per litre on motor gasoline - $0.030 per litre on propane - $0.090 per litre preferential rate on locally produced gasohol		
e. Insurance Corporations Tax	**52,500.0**	44,973.4
- Tax levied on the net amount of premium business transacted in Manitoba through insurers and special brokers. - 2% of the net amount of premiums payable under life and accident and sickness contracts - 3% of the net amount of the premiums payable under any other contract of insurance		
f. Land Transfer Tax	**21,000.0**	14,100.0
- A graduated tax on the fair market value of property where transfers of title are registered in Manitoba. - 0.5% on property values of $30,001 to $90,000 - 1.0% on property values of $90,001 to $150,000 - 1.5% on property values of $150,001 to $200,000 - 2.0% on property values over $200,000		
g. Levy for Health and Education	**280,800.0**	263,400.0
- Tax levied on payrolls that exceed $1,000,000 annually (pro-rated for employers not operating for a full year). - on payrolls between $1,000,000 and $2,000,000, 4.3% of the portion that exceeds $1,000,000 - on payrolls that exceed $2,000,000, 2.15% on the entire payroll		
h. Mining Claim Lease Tax	**72.0**	72.0
- Levied on mining claims held by lease in the province - $10 per claim		
i. Mining Tax	**57,230.0**	17,000.0
- Tax on profits of mining corporations' Manitoba production - 18% of adjusted profits - 0.5% surcharge on adjusted profits (refundable if Manitoba corporation income tax payable)		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
FINANCE (Continued)		
j. Motive Fuel Tax	**77,600.0**	69,400.0
- Tax on fuels, other than gasoline and natural gas delivered by a gas pipe distribution system, used in the operation of equipment and for commercial heating. Exemptions provided for farmers, commercial fishermen, trappers, loggers, the mining industry, international ocean-going vessels and the cargo component of international aircraft flights. - $0.115 per litre on diesel fuel for highway use (effective May 1, 2004) - $0.063 per litre on railway diesel fuel - $0.019 per litre on commercial heating oil - $0.032 per litre on aviation fuel		
k. Retail Sales Tax	**1,154,300.0**	1,057,800.0
- Tax on tangible personal property purchased in or brought into the province and on specific services. Effective July 1, 2004, will be applied on certain legal, accounting, architectural, engineering, security and private investigation services. Exemptions are provided for food items, children's clothing and footwear up to $150 per item, prescription drugs, farm implements, books, toll free line charges, commercially operated aircraft, custom developed software and custom computer programming, sanitary napkins and for certain other items. - 7% of the selling price before GST		
l. Revenue Act, 1964, Part I	**73,400.0**	69,000.0
- Tax on electricity, natural gas and coal, with some exceptions for domestic and farm heating uses. Electricity used for mining and manufacturing is also exempt. - 7% of the selling price before GST		
m. Tobacco Tax	**203,700.0**	190,400.0
- Tax on cigarettes and tobacco products (rate increases effective April 20, 2004) - $0.175 per cigarette - $0.165 per gram on fine cut tobacco - $0.150 per gram on raw leaf tobacco - 75% of the retail price of cigars capped at $5.00 per cigar		
n. Environmental Protection Tax		
- Tax on non-deposit alcoholic beverage containers - bottles under 750 ml - $0.05 - aluminum and other cans - $0.10 - bottles 750 ml or more and non-returnable beer bottles - $0.10	**1,700.0**	1,500.0
- Tax on the purchase of disposable diapers - 7% of the selling price before GST (collected as part of Retail Sales Tax)	**1,500.0**	1,500.0
Subtotal Environmental Protection Tax	**3,200.0**	3,000.0
TOTAL FINANCE	**4,336,252.0**	4,012,545.4

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
INDUSTRY, ECONOMIC DEVELOPMENT AND MINES		
a. Oil and Natural Gas Tax	**2,276.6**	2,852.2
- Tax assessed on the oil and gas production from a well or tract producing from privately owned (freehold) oil and gas rights in the province. - oil - formulae dependent on the classification of the oil - gas - 1.2% of the volume sold		
TOTAL INDUSTRY, ECONOMIC DEVELOPMENT AND MINES	**2,276.6**	2,852.2
TOTAL TAXATION	**4,338,528.6**	4,015,397.6

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04

2. OTHER REVENUE

LEGISLATIVE ASSEMBLY		
a. Auditor General's Office Fees	**320.0**	323.8
- Recovery of financial statement attest audit costs from government agencies and Crown corporations - audit manager 2 - $65 per hour - audit supervisor - $50 per hour - audit accountant 2 - $41 per hour - audit accountant 1 - $37 per hour - student auditor 3 - $23 per hour - student auditor 2 - $23 per hour - student auditor 1 - $23 per hour		
b. Sundry	**12.0**	12.0
- Sale to public by Statutory Publications - Bills - $150 annual subscription - Votes and Proceedings - $1 per issue; $50 per session - Journals - $60 per session		
TOTAL LEGISLATIVE ASSEMBLY	**332.0**	335.8
EXECUTIVE COUNCIL		
a. Sundry	**0.2**	0.2
- Sale of copies of Orders in Council - $0.50 per page - $2 for certification		
TOTAL EXECUTIVE COUNCIL	**0.2**	0.2
ABORIGINAL AND NORTHERN AFFAIRS		
a. Sundry	**72.0**	54.0
- Chief Place of Residency Levy - applies to registered owners of privately held land and to occupiers of Crown land who have their chief place of residence in Northern Affairs cottage areas - $400 per lot		
TOTAL ABORIGINAL AND NORTHERN AFFAIRS	**72.0**	54.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
ADVANCED EDUCATION AND TRAINING		
a. Fees		
- Private vocational schools - registration fees - $175 first course; $100 each additional course; maximum of $675 - new course assessment - $175 each - amended course assessment - $50 each - sales representative registration - $15 per year	**20.0**	20.0
- Hairstylist/esthetician examinations and licences - $75 on a bi-annual renewal basis	**129.5**	129.5
- Apprenticeship registrations, examinations and certificates - $15 to $250 each	**173.0**	173.0
Subtotal Fees	**322.5**	322.5
b. Sundry		
- Employment centres - sale of miscellaneous products	**10.0**	10.0
- Interest revenue on class B Manitoba students - interest is earned on direct Manitoba student loans in repayment at the rate of prime plus 2.5%	**300.0**	450.0
- Job Vacancy Management Service - Partial recovery from Manitoba Hydro for costs incurred for the delivery of the Job Vacancy Management Service to support the referral of job seekers to contractors associated with the construction of hydroelectric generating stations in Northern Manitoba.	**792.0**	-
Subtotal Sundry	**1,102.0**	460.0
TOTAL ADVANCED EDUCATION AND TRAINING	**1,424.5**	782.5
AGRICULTURE, FOOD AND RURAL INITIATIVES		
a. Fees		
- Lease rentals - Crown lands - hay and grazing - $1.66 per animal unit month - annual cropping - tendered (minimum 3% of assessment per cultivated acre) - untendered (4% of assessment per cultivated acre)	**1,267.1**	1,233.7
- Administration fees - Crown lands - 10% rural municipality - $10 per disposition re: federal government lands - unit transfer - $200 plus $40 per parcel	**20.0**	20.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
AGRICULTURE, FOOD AND RURAL INITIATIVES (Continued)		
a. Fees (Continued)		
- Diagnostic services - by schedule available from the department - veterinary diagnostic fees - crop diagnostic fees	**899.4**	819.4
- Agricultural licences - livestock dealers licences - $100 per year - dairy plant licences - $100 per year - elk farming licences - producer licences - $100 per year - Animal Care Act - dog/cat breeders and kennels licensing - $100 every three years - pesticides and fertilizers licences - $50 per year - farm machinery dealers and vendors licences - $100 every two years - apiary inspection fee - $75 per year - dairy lab testing fee	**232.2**	158.6
- Cattle brands - $25 to $30 every five years	**15.0**	20.8
- Farm Lands Ownership Board - application for exemption fee - $233.65 per application	**7.4**	7.4
- Farm Machinery Board - application to repossess farm machinery equipment - $100 per application	**15.0**	12.0
- Miscellaneous licences	**6.6**	6.6
Subtotal Fees	**2,462.7**	2,278.5
b. Sundry		
- Technical resources - publications - agricultural building plans	**27.6**	34.3
- 4-H Programs - recoveries for 4-H Program leadership activities, project materials and achievement recognition	**24.1**	22.7
Subtotal Sundry	**51.7**	57.0
TOTAL AGRICULTURE, FOOD AND RURAL INITIATIVES	**2,514.4**	2,335.5

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
CIVIL SERVICE COMMISSION		
a. Sundry	**141.2**	139.9
- Employee Assistance Program - $1.25 per employee bi-weekly from Crown corporations and other government agencies and institutions		
TOTAL CIVIL SERVICE COMMISSION	**141.2**	139.9
CONSERVATION		
a. Clean Environment Commission Cost Recovery	**284.7**	-
b. Environment Fees and Sundry		
- Louisiana Pacific Emission Monitoring - cost recovery	**-**	5.0
- Consultation Services and Searches - consultation services - $80 per hour - file searches - $90 per search	**72.0**	72.0
- Pesticide Approval Application Fee - $250 per application	**56.2**	22.5
- Licence Proposal Application Fees - range from $500 to $100,000	**135.0**	200.0
- Dangerous Goods Handling and Transportation Fee - $250 per proposal	**5.0**	2.5
- Certification Fees - Water and Wastewater Facility Operators Manitoba Regulation - 77/2003 - application for certification (all levels and categories) - $100 - examination fee - $150 - operator certificate (for transfer from other provinces) - $75 - renewal fee for operators certificate - $75 - five years - replacement fee for operators certificate - $50	**225.0**	193.6
- Miscellaneous	**2.0**	2.0
Subtotal Environment Fees and Sundry	**495.2**	497.6
c. Forestry Fees and Sundry		
- Timber permits - $10 per permit plus dues (see timber agreement sales for rates)	**121.2**	121.2
- Timber agreement sales - dues per cubic metre - oriented strand board hardwood - from $0.65 to $3.15 - aspen/poplar - from $0.65 to $1.15 - other than aspen/poplar - from $0.75 to $2.95	**1,731.8**	1,731.8

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
CONSERVATION (Continued)		
c. Forestry Fees and Sundry (Continued)		
- Forest management licence/holders - dues per cubic metre - oriented strand board hardwood - from $0.65 to $3.15 - aspen/poplar - from $0.65 to $1.15 - other than aspen/poplar - from $0.75 to $2.95	**3,568.9**	2,568.9
- Forest renewal charge - softwoods $6.69 per cubic metre; hardwoods $0.50 per cubic metre	**2,173.7**	1,815.0
- Timber seizure/trespass - unintentional - 2 x dues plus costs - intentional - 4 x dues plus costs	**2.0**	2.0
- Hay and grazing permits - haying - $5.85 per tonne - grazing - $3.13 per head per month - grazing penalties - $6 per head per month plus costs - hay and grazing permit fee - $15 per year plus costs - hay cutting permit - $15	**0.7**	0.7
- General permits - timber sale operating permit - $10 per year - cabin occupancy permits - range from $20 to $50 per year - leases - vary at discretion of Minister - scaler's licence - $20 each	**12.8**	12.8
- Sawmill and timber dealers' licences - $15 per year	**2.0**	2.0
- Fire protection charge - $0.17 per cubic metre	**368.3**	368.3
- Miscellaneous	**198.4**	198.4
Subtotal Forestry Fees and Sundry	**8,179.8**	6,821.1
d. Land Information Sales and Fees		
- Land sales - by agreement	**400.0**	400.0
- Recreational subdivision land sales - by agreement	**50.0**	50.0
- Vacation home lot rental - 4% of appraised market value per year, minimum fees range from $50 to $120	**116.0**	116.0
- General permits - miscellaneous leases - 4% of appraised market value per year, minimums as set out in Manitoba Regulations 130/91, 107/92, 1/93, 83/93, 82/94, 175/97 and 215/98 and The Crown Lands Act C340.	**500.0**	500.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
CONSERVATION (Continued)		
d. Land Information Sales and Fees (Continued)		
- Wild rice licences - development licence - $25 per year for three year term - production licence - $25 per year for ten year term plus $0.03 per pound of average production over previous three years - block licence - $25 per year - harvest permit - $25 per year - buyer's licence - $200 per year	**30.8**	30.8
- Sale of surveying services - cost recovery	**25.0**	25.0
- Sale of geographic mapping services - mapping services - cost recovery - digital products - $300 per set	**5.0**	5.0
- Sale of maps and prints - as set out in Manitoba Regulation 211/94	**490.0**	490.0
- Sale of remote sensing products and services - as set out in Manitoba Regulation 211/94	**70.0**	70.0
- Land administration fees - range from $10 to $300	**85.5**	99.6
- Miscellaneous	**324.5**	324.5
Subtotal Land Information Sales and Fees	**2,096.8**	2,110.9
e. Licence Sales by Vendors		
- Application fee for big game draw - $6.54 per applicant	**62.1**	72.3
- Angling licences - $2.50 for Fisheries Enhancement Fund plus licence - Manitoba resident - $13.39 - Manitoba resident (conservation) - $7.78 - Canadian resident - $34.88 - Canadian resident (conservation) - $16.19 - resident (seniors conservation) - no charge - non-resident - $48.90 - non-resident (conservation) - $25.54	**2,719.6**	2,187.9
- Big games licences - $5 for Wildlife Enhancement Initiative plus licence - Manitoba resident - range from $4.35 to $88.46 per licence year - non-resident Canadian - range from $88.46 to $322.10 per licence year - non-resident non-Canadian - range from $191.26 to $322.10 per licence year - Manitoba resident - special conservation moose package - $74.77	**2,844.7**	2,601.2

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
CONSERVATION (Continued)		
e. Licence Sales by Vendors (Continued)		
- Game bird licences - $5 for Wildlife Enhancement Initiative plus license - Manitoba resident - $14.63 per licence year - non-resident Canadian - $74.77 per licence year - non-resident non-Canadian - $135.19 per licence year - wild turkey licence - $15.56 per licence year - wild turkey (youth) - $4.67 per licence year	**997.9**	815.0
- Trappers' licences - resident trapper's licence - $5 per licence year - registered trapline permit - $10 per licence year	**36.9**	33.8
- Sundry licences and permits, miscellaneous - as set out in Manitoba Regulation 31/92, 147/95, 194/97, The Wildlife Act, The Plant Pests and Disease Act clause 16(i), Manitoba Regulation 17/2001.	**17.0**	17.0
Subtotal Licence Sales by Vendors	**6,678.2**	5,727.2
f. Parks Fees		
- Vacation home lot rentals within parks - land rental fee - 4% of appraised market value of land per year, minimum fees range from $90 to $120 - service fee - cost recovery - chief place of residency fee - $400 per year	**4,405.2**	4,179.2
- Administration charges - application for lease/permit, renewal, amendment or copy - $30 each - application for lot development variance - $50 each - Variance Advisory Committee review of application - $50 each - annual Crown land permit application fee - $50 per year - certificate of approval $15, subdivision fee $20	**25.0**	25.0
- Private land service fees	**106.0**	106.0
- Vacation cabin rentals - Hecla Provincial Park - range from $30.10 to $45.82 per day - Camp Morton Provincial Recreation Park - range from $69.76 to $76.04 per day - Camp Morton Hall Rental $30 per day	**100.2**	65.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
CONSERVATION (Continued)		
f. Parks Fees (Continued)		
- Camping fees - range from $6.54 to $15.89 per day, $252.34 to $532.71 seasonal - winter storage - $60 - reservation service fee - $7.24, reservation change fee - $1.87 - self-registration charge - $2.34	**3,266.0**	2,936.0
- Park vehicle permit fees - vehicles other than buses - range from $4.67 per three day pass, $18.69 per year - buses - range from $19.63 per day, $72.90 per year	**1,617.9**	1,617.9
- Special consideration organization service fee - cost recovery	**23.5**	23.5
- Land use permits/licences - as set out in Manitoba Regulation 148/96	**71.7**	71.7
- Commercial lot rental - 4% of appraised market value per year or by agreement	**307.1**	307.1
- Sundry services - ambulance services - $175 plus $1.75 per kilometre	**20.0**	20.0
- Miscellaneous	**100.0**	50.0
Subtotal Parks Fees	**10,042.6**	9,401.4
g. Regional Operations Fees and Cost Recovery		
- Fire suppression - cost recovery - Fire suppression costs are recovered from various jurisdictions which may include railways, industry, municipalities and Department of Indian and Northern Affairs. Additionally, costs are recovered when the Province sends fire-fighting resources to other Provinces and States per the Canadian Interagency Forest Fire Center (CIFC) Mutual Aid Resource Sharing (MARS) Agreement, September 14, 1983.	**700.0**	700.0
- Big game hunting guide licences - $25 per year	**30.0**	30.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
CONSERVATION (Continued)		
g. Regional Operations Fees and Cost Recovery (Continued)		
- Private sewage permit fees, Manitoba Regulation 82/2003 - registration for single family sewage treatment plant - $250 - registration for onsite wastewater management system that includes a sewage ejector - $150 - registration for onsite wastewater management system that includes a disposal field - $100 - registration for onsite wastewater management system that consists of a holding tank only - $50 - registration for repiacing a septic tank - $50 - registration of sewage haulers - $50 - five years - certification of installers - $100 - five years	**125.4**	88.3
- Livestock, Manure and Mortalities Management Fees - late submission administration fee - $100 - manure storage facility construction permit - $5 per animal unit	**233.0**	-
- Miscellaneous	**44.0**	90.0
Subtotal Regional Operations Fees and Cost Recovery	**1,132.4**	908.3
h. Wildlife Sundry		
- Fur royalties - approximately 4% of average pelt value	**43.0**	38.0
- Wildlife permit fees - export - $20 - possession - from $10 to $100 - wild animal parts dealer - $30 - miscellaneous - from $10 to $25	**30.0**	-
- Miscellaneous	**1.0**	1.0
Subtotal Wildlife Sundry	**74.0**	39.0
i. Sundry		
- Employee board and lodging - not to exceed 20% of gross income; $3 per meal	**138.3**	138.3
- Tourism operators licence - application fee - from $15 to $200 - annual licence fee - from $25 to $200	**162.0**	142.0
- Miscellaneous	**23.0**	23.0
Subtotal Sundry	**323.3**	303.3
TOTAL CONSERVATION	**29,307.0**	25,808.8

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
CULTURE, HERITAGE AND TOURISM		
a. Hudson's Bay History Foundation	**815.5**	815.5
- Donation to the province by the Hudson's Bay Company to provide for upkeep of the Hudson's Bay Company Archives		
b. Information Resources Fees	**231.7**	231.7
- Production and media services - brokerage fee - print tendering - 5% of print purchasing cost - program advertising - 5% of advertising cost - career advertising - 5% of advertising cost - legal tender and hearing notices - 5% of advertising cost - media planning services - 3% of advertising cost - media estimating - $45 per hour - media planning - $50 per hour - production co-ordination - $45 per hour - trafficking - $35 per hour		
c. Manitoba Film Classification Board Fees		
- Classification fees - commercial public exhibition – first copy of 35 mm film - $2 per minute, second and subsequent copies - $1 per minute - film not over 16 mm - $5 per reel - trailers - $50 each - video - $2 per minute - non-commercial public exhibition - film, videotape or videodisc - $2.50 per title - adult home use videotape or videodisc - $204 per title - DVD - $252 per title where not previously released in another format - transfer fee - $50 per title - mainstream (non-adult) video or DVD - $50 per title - transfer fee - $15 per title - documentation fee - $25 per title	**348.2**	294.7
- Licence fees - film 35 mm - $450 per year - film 16 mm - $35 per year - video for public exhibition - $450 - home use videotape distributor - $250 per year - adult home use videotape distributor - $500 per year - video retailer - $95 per year, $20 discount for early payment - adult video retailer - $145 per year, $20 discount for early payment	**135.1**	135.1
Subtotal Manitoba Film Classification Board Fees	**483.3**	429.8

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
CULTURE, HERITAGE AND TOURISM (Continued)		
d. Provincial Archives Fees	**125.1**	125.1
- Micrographics fees - labour - camera $33.75 per hour; processing $33.60 per hour - supplies - 33% mark-up		
- Reproduction fees - photocopies - $0.20 per copy - microprints - $0.50 per copy		
- Records Centre fees - records destruction - $2.35 per box - records storage - $7.50 per box per year - document retrieval - $8.20 per item requested		
- Postage and handling fees for mailed documents - up to 25 pages - $1 for domestic and $2 for foreign mail packages - 20 to 100 pages - $2 for domestic and $4 for foreign mail packages - 101 to 175 pages - $3 for domestic and $6 for foreign mail packages - over 175 pages - $4 for domestic and $8 for foreign mail packages		
e. Statutory Publications Fees		
- Manitoba Gazette - Parts I and II - annual subscriptions - $104.50 per set or $69.75 each - single issues - $5.85 per set or $2.95 each - publication fees for notices and regulations - as set out in Manitoba Regulation 173/91	**111.2**	86.2
- Statutory publications - cost recovery	**277.6**	417.6
Subtotal Statutory Publications Fees	**388.8**	503.8
f. Sundry		
- Legislative Library - reproduction fees - microprints - $0.50 per copy - photocopies - $0.15 per copy - interlibrary loans - photocopying - $5 up to 20 pages, $0.20 per additional page - facsimile transmission - $5 up to 10 pages, $0.50 per additional page - microprints - $5 up to 5 prints, $0.50 per additional print	**2.9**	2.9

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
CULTURE, HERITAGE AND TOURISM (Continued)		
f. Sundry (Continued)		
- Tourism - contributions from Tourism Alliance for Western and Northern Canada towards cost of a tourism marketing campaign targeted at US, European and Asian markets.	**320.0**	305.0
Subtotal Sundry	**322.9**	307.9
TOTAL CULTURE, HERITAGE AND TOURISM	**2,367.3**	2,413.8
EDUCATION, CITIZENSHIP AND YOUTH		
a. Fees		
- Professional Certification - range from $10 to $80 for registration of credentials and qualifications; verifications and certificates issued	**113.0**	113.0
- Student Records - $12 per statement of marks	**9.0**	8.0
- Manitoba School for the Deaf tuition - based on actual historic costs and enrollment	**150.7**	150.7
- Independent study option - range from $83 to $207 for one-half credit to one credit course	**500.0**	500.0
- General education development testing - $65 per test battery	**71.5**	71.5
Subtotal Fees	**844.2**	843.2
b. Sundry		
- Schools Finance Branch administration charge - by agreement with the Public Schools Finance Board	**169.2**	169.2
- Independent study option - teacher resource material - $58 each - re-registration - range from $42 to $156 for one-half credit to two credit courses - re-write - $49 per course	**117.0**	117.0
- Cost recovery of postage on video film mailings	**24.6**	24.6
- Miscellaneous	**58.8**	15.3
Subtotal Sundry	**369.6**	326.1
TOTAL EDUCATION, CITIZENSHIP AND YOUTH	**1,213.8**	**1,169.3**

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
ENERGY, SCIENCE AND TECHNOLOGY		
a. Sundry		
- Telecommunications - 100% cost recovery	13.8	15.8
- Miscellaneous	1.0	7.7
TOTAL ENERGY, SCIENCE AND TECHNOLOGY	14.8	23.5
FAMILY SERVICES AND HOUSING		
a. Children's Special Allowance Recoveries	5,300.0	7,100.0
- Child Tax Benefit for wards of the province		
b. Cost Recovery from Municipalities	1,378.4	-
- Represents the municipalities' share of costs for municipal assistance and welfare services in accordance with the cost neutrality agreement for the Province to assume responsibility for municipal assistance for rural and northern Manitoba.		
c. Income Assistance Recoveries		
- Maintenance orders	3,100.0	3,100.0
- Property liens	600.0	600.0
- Overpayments	1,000.0	900.0
- Federal payments - Old Age Security; Guaranteed Income Supplement; Canada Pension Plan	1,300.0	490.0
- Public Trustee	300.0	300.0
- Miscellaneous payments to third parties	720.0	720.0
Subtotal Income Assistance Recoveries	7,020.0	6,110.0
d. Levy for Local Government Welfare Purposes in Unorganized Territory	210.0	210.0
- 3 mills on each dollar of the equalized assessment to a maximum of $210,000		
e. Sundry		
- Manitoba Developmental Centre		
- residential fee charges - sliding scale from $27.10 to a maximum of $63.70 per day, for residents who are able to pay	516.9	527.8
- non-resident fee charges - $193.69 per day	212.0	137.4
- employee meal charges - $1.90 per meal	45.5	46.5
- Family contributions - voluntary placement agreements	122.2	22.2
- Child Abuse Registry checks	200.0	200.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
FAMILY SERVICES AND HOUSING (Continued)		
e. Sundry (Continued)		
- Post Adoption	15.0	-
- Winnipeg Child and Family Services Recoveries	310.0	-
- Miscellaneous	35.0	35.0
Subtotal Sundry	1,456.6	988.9
TOTAL FAMILY SERVICES AND HOUSING	15,365.0	14,388.9
FINANCE		
a. Automobile Injury Appeals Commission Cost Recovery	1,227.0	667.9
- Full cost recovery of Automobile Injury Compensation Appeals Commission operating costs from Manitoba Public Insurance		
b. Claimant Advisor Office Cost Recovery	468.3	430.9
- Full cost recovery of Claimant Advisor Office operating costs from Manitoba Public Insurance		
c. Consumer Affairs Fees		
- Commissioners for Oaths and Notary Public fees		
- Commissioners for Oaths - appointments $50; renewal $25 every two years; duplicates $17.50	201.5	201.5
- Notaries Public	22.0	22.0
- lawyers - appointment for life $225; duplicates $17.50		
- non-lawyers - appointment $140; renewal $70 every two years; duplicates $17.50		
- authentications - $12	8.0	8.0
- Direct sellers' licence fees - $55 per year	85.0	80.0
- Vendor licence fees	100.0	103.5
- no direct sellers - $175 per year		
- up to five direct sellers - $385 per year		
- over five direct sellers - $770 per year		
- Collection agents' licence fees - $550 per year	35.0	40.0
- Bedding and upholstery permit fees	600.0	439.2
- manufacturer - $400 per year		
- renovator - $85 per year		
- home hobby or craft operator - $20 per year		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
FINANCE (Continued)		
c. Consumer Affairs Fees (Continued)		
- Hearing aid certificates - interim certification - $224 per year - full certification - $154 per year - renewals - $119 per year - student certification - $42 per year - renewals - $28 per year	**5.0**	4.6
- Collector registration fees - $75 per year	**155.0**	141.7
- Amendment or replacement fees for lost licences or registrations - $40	**0.5**	1.5
- Non-compulsory forms review fees - $70	**1.0**	3.0
- Co-operatives and credit unions/caisses populaires	**25.2**	25.2
- Residential tenancies - claims - $20 each - orders of possession - $60 each - order to repair - $50 or 10% - order to redirect rent - $100 plus $5 per redirect - security deposit held - $25 plus $5 each additional security deposit - application for substitutional service - $10 - application for rent increase above the guidelines - $500 for 4 or more units - $150 for 3 or less units - application for rehabilitation - $500 plus $5 per unit to a maximum of $1,000 - order registry searches - unlimited internet searches - $250 per year - in person, Residential Tenancies Branch Searches - $5 per search per 1/2 hour - property rent status - multiple residence building - $300 per search - duplex, triplex or fourplex residence building - $150 per search	**385.4**	199.0
- Miscellaneous	**4.5**	5.0
Subtotal Consumer Affairs Fees	**1,628.1**	1,274.2

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
FINANCE (Continued)		
d. Insurance Act Fees and Cost Recovery	**927.7**	814.0
- As set out in The Insurance Act and by regulation - Insurance Company fees - various categories of annual licence fees for insurers ranging from $25 to $1,985, depending on the nature of operations and classes of business underwritten - miscellaneous fees from $30 up to $300 for various services - Agents and adjusters fees - annual licence fees ranging from $35 to $175 depending on the nature of insurance - Insurance Council of Manitoba fees - share of various fees collected by the Insurance Council of Manitoba		
e. Public Utilities Board Cost Recovery		
- Review of rate applications - annual operating costs - recovery from public utilities as set out in Regulation 51/94	**1,029.2**	1,029.2
- Recovery of safety related costs for administration of The Gas Pipe Line Act	**318.8**	318.8
- Water and sewer utilities - no hearing - $50 per application - hearing - based on actual costs	**3.8**	3.8
- Licences - cemetery and mausoleum licence - initial $550; renewal $275 per year - columbarium licence - $27.50 per year - crematory licence - $110 per year - owners' licence to sell - $27.50 per year - agents' licence to sell - initial $27.50; renewal $27.50 per year - transfer $5.50 - licence to sell pre-arranged funeral plans - varies according to scale	**15.7**	15.7
- Gas brokers licence - initial $500; renewal $100 per year	**5.5**	5.5
- Appeals under The Highways Protection Act - $50	**-**	-
Subtotal Public Utilities Board Cost Recovery	**1,373.0**	1,373.0
f. Refund of Prior Years' Expenditures	**11,000.0**	2,000.0
- Refunds of government expenditures recorded in previous fiscal years that cannot be credited to the current year's appropriations		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
FINANCE (Continued)		
g. Trust and Loan Fees		
- Annual business returns	**240.0**	240.0
- Processing for business authorization	**5.0**	5.0
- Miscellaneous fees	**20.0**	20.0
Subtotal Trust and Loan Fees	**265.0**	265.0
h. Sundry		
- Retail Sales Tax Clearance certificate fee - $50 each and private vehicle buy/sell refund processing fee - $25 each	**240.0**	10.0
- Manitoba tax rebate discounting registration fee - $500 per tax rebate discounter plus $100 for each extra franchise location	**26.8**	-
- Repayments required under The Special Operating Agencies Financing Authority Act related to assets assumed by the Pineland Forest Nursery	**50.9**	46.7
- International Fuel Tax Agreement	**84.0**	84.0
- Recovery of claims management and loss analysis costs from agencies and Crown organizations	**91.6**	91.6
- Recovery of costs for receptionists in the bilingual service centres from external partners in the centres	**50.7**	54.0
- Miscellaneous	**1,198.2**	102.0
Subtotal Sundry	**1,742.2**	388.3
TOTAL FINANCE	**18,631.3**	7,213.3
HEALTH		
a. Sundry		
- Revenue is received from employees for meals at the cafeteria in the Selkirk Mental Health Centre, per the General Manual of Administration	**18.0**	18.0
- Per diem charges to chronic patients in the Selkirk Mental Health Centre - sliding scale based on income, rates range from $27.10 to $63.70 per day	**1,683.0**	1,683.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
HEALTH (Continued)		
a. Sundry (Continued)		
- Recoveries from employees and the Manitoba Government Employees' Union for time spent on union activities and various other recoveries	**200.0**	200.0
- Cadham Laboratory recoveries - diagnostic consulting fees to the federal medical services - $32 per person and recoveries from third parties to undertake collaborative epidemiology research projects	**539.3**	318.0
- Air ambulance - recoveries from third parties for distance traveled - $5.24 per air mile	**751.6**	751.6
TOTAL HEALTH	**3,191.9**	2,970.6
INDUSTRY, ECONOMIC DEVELOPMENT AND MINES		
a. Minerals Royalties and Fees		
- Application for mineral exploration licence fee - $300 per licence	**2.0**	2.0
- Recording claims and claim tag fee - $10 unsurveyed claim recording fee - $5 per set of four claim tags - $5 per set of duplicate claim tags - $50 surveyed claim recording fee	**30.0**	30.0
- Filing report of work fee (claims) - $10 per mineral claim per year	**30.0**	30.0
- Mineral lease application and renewal fee - $200 per lease	**1.0**	1.0
- Mineral lease rentals - $8 per hectare per year, $150 minimum - $12 per hectare per year for non-producing leases, $200 minimum	**270.0**	270.0
- Surface lease rentals - $5 per hectare per year, $100 minimum	**8.0**	8.0
- Application for surface leases/renewals - $50 per application	**0.1**	0.1
- Forfeiture of payment in lieu of work commitment (claims) - $12.50 per hectare for each of the second to tenth years; $25 per hectare for each subsequent year	**100.0**	100.0
- Forfeiture of cash deposit on mineral exploration licences - $0.50 per hectare	**25.0**	25.0
- Forfeiture of cash in lieu of work commitment on mineral exploration licences as set by Regulation 65/92	-	-

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
INDUSTRY, ECONOMIC DEVELOPMENT AND MINES (Continued)		
a. Minerals Royalties and Fees (Continued)		
- Order in Council lease rentals - $8 per hectare per year, $150 minimum - $12 per hectare per year, $200 minimum (renewal lease not in production)	**1,060.0**	1,060.0
- Potash permit lease rental fees - based on Consumer Price Index	**42.0**	42.0
- Potash lease royalties	**-**	80.0
- Special permit rental - set by department	**-**	-
- Registration/transfer/debenture - registering an assignment/transfer - $10 per disposition/lease - recording any document not otherwise specified against each disposition or lease - $10 per disposition/lease - grouping fee - $5 per claim - filing a notice of dispute fee - $50	**12.2**	12.2
- Prospecting licence and replacements - $10 per individual application - $200 per company application	**2.0**	2.0
- Maps/photocopy/assessment fees - $1 minimum charge - copy of recorded document/instrument - $5, claim history - $1 and computer report - $3 - customized report - $15 - claim maps - $2 each - maps - cost recovery	**10.0**	10.0
- Application to the Mining and Surface Rights Boards - $250 per application	**1.0**	1.0
- Casual quarry permit application fees - $25 per permit	**20.0**	20.0
- Casual quarry permit royalties - as set by Regulation 65/92	**150.0**	150.0
- Quarrying lease application fees and renewals - $50 per application	**1.6**	1.6
- Quarrying lease rental fees - $18.50 per hectare other than peat - $5 per hectare for peat	**415.0**	415.0
- Quarrying lease royalties - as set by Regulation 65/92	**287.0**	287.0
- Quarry Exploration Permits - application fees - $50 per application - filing report of work fees - $10 per permit - forfieture of cash deposit $25 per hectare (min $1,000) - forfieture of payment in lieu of work commitments – as set by Regulation 64/92	**-**	-

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
INDUSTRY, ECONOMIC DEVELOPMENT AND MINES (Continued)		
a. Minerals Royalties and Fees (Continued)		
- Application for registration certificate - $10 per certificate - private aggregate quarries application fee	**8.0**	8.0
- Bore hole licence application fee - $25 per application	**0.3**	0.3
- Miscellaneous - relief from forfeiture/extension of time application fees - $50 per disposition - interest on the debt to the Crown - publications	**3.3**	3.3
Subtotal Minerals Royalties and Fees	**2,478.5**	2,558.5
b. Petroleum Royalties and Fees		
- Oil and gas lease bonus - voluntary bid	**525.0**	525.0
- Oil and gas lease rentals and extension penalties - annual rentals - $3.50 per hectare; minimum $50 per lease - extension penalty - first year $2.50 per hectare, second year $5 per hectare, third to fifth years $12.50 per hectare - application fees - $400 per application - registration of instruments against oil and dispositions - $25 per registration	**181.7**	217.4
- Oil and gas royalties - on oil and gas production from a well or tract producing from Crown owned oil and gas rights in the province - oil - formulae dependent on classification of the oil - gas - 12.5% of the volume sold	**2,204.8**	2,218.4
- Publications/technical sales - weekly well activity report - $85 per year - act and regulations binder - $50 each - search of an exploration reservation or lease - $10 per written search - certified copy exploration reservation or lease - $10 each - maps and reports - varied - photocopying - $0.25 per page	**14.0**	14.0
- Lease agents - registration/renewal/amendment - individual registration - $100 per two-year term - renewal of registration - $50 per two-year term - corporate registration - $200 per two-year term - renewal of corporate registration - $100 per two-year term	**1.0**	1.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
INDUSTRY, ECONOMIC DEVELOPMENT AND MINES (Continued)		
b. Petroleum Royalties and Fees (Continued)		
- Geophysical/drilling and production - drilling licence - $250 per application - geophysical licence - $100 per application - oil and gas facility licence - $250 per application - transfer of well licence (including name change) - $100 each, maximum of $1,000 per client	**26.0**	28.5
Subtotal Petroleum Royalties and Fees	**2,952.5**	3,004.3
c. Sundry		
- Manitoba Bureau of Statistics - publications - catalogue of prices available - custom data services - individually priced based on service provided	**25.0**	25.0
- Venture capital companies recoveries	**4.0**	4.0
- Publications - cost recovery	**5.0**	10.0
- Federal Immigrant Investor Program	**150.0**	95.0
- Miscellaneous	**5.0**	5.0
Subtotal Sundry	**189.0**	139.0
TOTAL INDUSTRY, ECONOMIC DEVELOPMENT AND MINES	**5,620.0**	5,701.8
INTERGOVERNMENTAL AFFAIRS AND TRADE		
a. Cost Recovery from Municipalities		
- Municipal Officials Directory - $7 per copy	**11.2**	11.2
- Municipal water billing program - $400 per thousand bills issued	**3.5**	5.0
- Municipal assessment expenditures - recovery of 75% of estimated expenditures	**6,340.1**	5,861.2
- Assessment information user fees - $5 per inquiry	**8.0**	8.0
- Computerization of municipal assessment functions - recovery of 75% of estimated expenditures	**1,347.6**	1,114.3

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
INTERGOVERNMENTAL AFFAIRS AND TRADE (Continued)		
a. Cost Recovery from Municipalities (Continued)		
- Computerized tax information - cost recovery based on staff time and operating costs	**120.0**	120.0
- Sale of assessment information - varied	**65.0**	65.0
- Recovery of costs on planning projects - fee schedule based on current salary rates	**8.0**	8.0
- Sale of maps, booklets and reports - varied	**4.0**	5.0
Subtotal Cost Recovery from Municipalities	**7,907.4**	7,197.7
b. Cost Recovery from New Brunswick - Recovery of the shared costs of the Manitoba Office in Ottawa which is co-located with the Province of New Brunswick	**22.8**	-
c. Fees		
- Municipal Board - filing fees, hearing fees and debenture fees - as per fee schedule	**127.2**	57.2
- Land Value Appraisal Commission - hearing fees - $300 per hour - transcription fees - $2.20 per page for originals, $0.80 per page for first copy, $0.35 per page for each additional copy	**35.5**	35.5
- Subdivision fees - application fee - $250 - approval fee - $150	**380.0**	380.0
Subtotal Fees	**542.7**	472.7
d. Sundry	**76.8**	50.2
TOTAL INTERGOVERNMENTAL AFFAIRS AND TRADE	**8,549.7**	7,720.6

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
JUSTICE		
a. Cost Recovery from City of Winnipeg	**501.4**	479.8
- Negotiated amount as specified in agreement between the city and province to keep the Remand Centre open at night		
b. Cost Recovery from Municipalities	**2,374.4**	2,059.7
- Extension Policing Service Agreements and Municipal Sub-Contracts for RCMP policing - recovery of Manitoba's costs in providing police services to communities having populations between 750 and 4,999 persons		
c. Cost Recovery from Victims Assistance Trust Fund	**2,915.2**	1,301.1
- Amount equivalent to the authority included in the 2004/05 Estimates of Expenditure for victims assistance expenditures - funded from 15% surcharge on all provincial fines, with the exception of parking fines (funds on deposit in the Victims Assistance Trust Fund)		
d. Escheats to the Crown - unclaimed estates	**50.0**	50.0
e. Fines and Costs	**21,429.8**	11,534.6
- Fines, costs and surcharges ordered by the Court of Queen's Bench and Provincial Court		
f. Law Fees		
- Court of Appeal - range from $10 to $55	**15.0**	15.0
- Court of Queen's Bench - civil and family matters - ranges from $20 to $200 depending upon the filing type - probate matters - fee calculated on value of estate - trial fees - trial setting fees of $500 for civil matters and $100 for family matters and a hearing fee at a daily rate of $1,500 for civil matters and $1,000 for family matters after the first 5 days of trial	**5,285.0**	5,285.0
- Sheriffs - flat rate fee of $350, plus additional fees for services excluded from flat rate	**605.1**	162.0
- External transcription fees - $3 to $5.50 per page of transcript - $0.35 to $0.80 per page for each additional copy	**85.0**	100.0
Subtotal Law Fees	**5,990.1**	5,562.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
JUSTICE (Continued)		
g. Sundry		
- Private investigators and security guard licence fees - individual licences - range from $15 to $25 - company licences - range from $200 to $800	**92.5**	92.5
- Provincial correctional institutions recoveries for federal prisoners and City of Brandon arrestees - per diem based on actual quarterly costs	**525.4**	445.0
- Vehicle impoundment fees - application for a hearing - $100 (refundable if hearing is successful) - administration - $115	**333.2**	462.0
- Non-police services - recovery of costs from users of non-police related services provided by provincially funded police services	**90.0**	75.0
- Children's Special Allowance Recoveries - for youth in custody	**264.0**	270.0
- Miscellaneous	**190.9**	201.4
Subtotal Sundry	**1,496.0**	1,545.9
TOTAL JUSTICE	**34,756.9**	22,533.1
LABOUR AND IMMIGRATION		
a. Cost Recovery from Workers Compensation Board - Recovery of costs of administering worker adviser services and workplace safety and health programs, pursuant to section 84.1(1) of The Workers Compensation Act.	**6,700.0**	6,285.0
b. Fees		
- Amusement ride inspections - first inspection non-portable rides - $40 - first inspection other rides - $80 - re-inspection - $200	**12.2**	12.2
- Electrical inspections/approvals - equipment inspection - $150 for first item, $50 for each similar item	**130.0**	130.0
- Electricians' examinations and licences - range from $20 to $80	**330.0**	25.0
- Power engineers' examinations and certificates - certificate - $40 per examination - renewal - $30 per year (four year renewal - $120) - other - range from $15 to $80	**31.0**	240.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
LABOUR AND IMMIGRATION (Continued)		
b. Fees (Continued)		
- Licences, examinations and permits under The Gas and Oil Burner Act - as set out in Regulations 104/87R, 191/93, 190/97, 139/98 and 67/02	**1,450.0**	1,450.0
- Elevator permits - initial permit range from $130 to $540; renewal from $88 to $440 dependent on type of elevator and length of licence period - additional inspection - $50 per hour	**400.0**	400.0
- Design registration for elevators - drawings and specifications - range from $60 to $140 each	**5.0**	5.0
- Design registration/shop inspections - boilers, pressure vessels, refrigerator plants and nuclear components - design registration - range from $90 to $415 each - shop inspections - $50 basic fee, plus a range from $80 to $840 each	**110.0**	110.0
- Boiler, pressure vessels and refrigeration inspections - as set out in The Steam and Pressure Plants Act - Regulations 108/87R, 259/88, 96/95, 226/96 and 154/97	**880.0**	880.0
- Testing and retesting of welders - testing - $75 each plus cost of material - retesting - $75 each	**65.5**	65.5
- Employment agency licences - $100 per year	**9.5**	9.5
- Registration of pension plans and annual returns - range from $100 to $15,000	**515.0**	515.0
- Blaster certificates - safety training program, examination or re-examination - $25 each	**7.7**	7.7
- Affidavit processing fee - boiler/pressure vessel installations - $25 each	**10.0**	10.0
- Certified industrial audiometric technician - $100 for five year licence	**3.0**	3.0
- Quality assurance certificates - $75 per hour of inspection	**5.0**	5.0
- Inspection of pressure piping systems and of repairs to boilers, pressure vessels and pressure piping systems - $75 per hour	**2.0**	2.0
Subtotal Fees	**3,965.9**	3,869.9
c. Sundry	**75.0**	75.0
TOTAL LABOUR AND IMMIGRATION	**10,740.9**	10,229.9

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
TRANSPORTATION AND GOVERNMENT SERVICES		
a. Automobile and Motor Carrier Licences and Fees		
- Vehicle registration and related fees - passenger vehicles - $99 per year (effective July 1, 2004) - trucks (other than commercial trucks) - range from $99 to $1,039 per year (effective July 1, 2004) - farm trucks - range from $63 to $604 per year - commercial or public service trucks - range from $99 to $4,097 per year (effective July 1, 2004) - semi-trailers - $10 per five years - re-issue of licence plates - dual set $7 - transfer of ownership document - $6 each - dealer permits - range from $15 per year to $120 per five years - dealer plates - $125 per year	**84,732.0**	73,435.3
- Personalized plates - $100 each	**36.0**	36.0
- Off road vehicles - $10 per year	**285.0**	285.0
- Overweight fees - $0.036 per km. per 1000 kg. in excess of maximum weight for the vehicle	**345.0**	345.0
- Overdimensional fees - overwidth - single trip range from $6 to $72, or $20 to $195 per year - overlength - single trip range from $6 to $12, or $20 to $160 per year	**455.0**	455.0
Subtotal Automobile and Motor Carrier Licences and Fees	**85,853.0**	74,556.3
b. Cost Recovery from Municipalities and Other Third Parties	**1,500.0**	1,500.0
- Roadwork performed for cities, towns, villages, government agencies and private citizens on an as requested basis		
c. Drivers' Licences		
- Driver licence fees - $20 per application (effective April 1, 2004)	**14,045.0**	10,545.0
- Driver licence reinstatements - $50	**257.6**	257.6
- Driver licence replacements - $10 per licence or per photo	**243.0**	243.0
- Road test fees - class 1 - $50 per test - classes 2 and 3 - $45 per test - class 4 - $35 per test - classes 5 and 6 - $30 per test	**1,110.3**	1,110.3
- Written test fees - $10 per test	**308.0**	308.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
TRANSPORTATION AND GOVERNMENT SERVICES (Continued)		
c. Drivers' Licences (Continued)		
- Sundry and searches - accident report - $10 each - driver abstract - $10 each - vehicle search - $10 each - driver's handbook - $5 each - professional driver's handbook (classes one to four) - $10 each	**1,082.2**	1,082.2
- Private Vehicle Inspection Program - one-time setup fee for private sector facilities - $200 - sale of inspection certificates - $5 each	**870.0**	870.0
Subtotal Drivers' Licences	**17,916.1**	14,416.1
d. Licence Suspension Appeal Board Fees	**100.0**	100.0
- Licence Suspension Appeal Board - $130 per application - Medical Review Committee - $50 per application		
e. Rentals from Various Government Properties		
- Housing - individual unit assessment	**14.0**	14.0
- Space rental - various provincial properties	**1,013.4**	1,013.4
- Cafeterias - by tender; operators return a percentage of profit	**194.0**	194.0
- Casual parking - meters - $1 per hour - ticket dispensers - $1.25 to $3.25 per visit depending on location	**140.0**	140.0
- Monthly parking - varying rates as approved by Parking Board	**35.0**	35.0
Subtotal Rentals from Various Government Properties	**1,396.4**	1,396.4
f. Taxicab Licences and Fees	**200.0**	200.0
- Taxicab business licence for taxicabs and limousines - $200 per year - Taxicab business licence for accessible and handicab vans - $100 per year - Temporary taxicab business licence for taxicab only - $200 per year - Transfer of taxicab business licence to another person - $400 - Transfer of taxicab business licence to another vehicle - $25 - Taxicab driver licence - $30 per year		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
TRANSPORTATION AND GOVERNMENT SERVICES (Continued)		
f. Taxicab Licences and Fees (Continued)		
- Taxicab driver licence replacement - $30		
- Taxicab business licence replacement - $50		
g. Sundry		
- Selkirk Linen Services - 100% cost recovery of utilities supplied through the Selkirk Mental Health Centre	**286.0**	286.0
- Manitoba Government Employees' Union - recovery of employees' salaries while on union business	**15.0**	15.0
- Parking fines - range $15 to $70 per fine	**75.0**	75.0
- Northern airports - aircraft landing and parking fees, plug-ins and airport terminal space rental	**551.6**	475.0
- Accommodation Development - fee-for-service	**225.0**	225.0
- Fees for access and building applications and permits - $50 per application	**30.0**	30.0
- Mould Remediation and Asbestos Abatement Program	**100.0**	400.8
- Miscellaneous	**339.5**	354.5
Subtotal Sundry	**1,622.1**	1,861.3
TOTAL TRANSPORTATION AND GOVERNMENT SERVICES	**108,587.6**	94,030.1

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
WATER STEWARDSHIP		
a. Cost Recovery from Municipalities	**975.0**	925.0
- Recovery of salary costs from Municipalities for work undertaken by the Manitoba Water Services Board		
b. Drinking Water Fees	**101.8**	8.8
- Permit fees - $150 to $500 per submission - Operating licence fees - $50 to $400 per utility		
c. Fisheries Fees and Sundry		
- Live fish handling permit and fish farming licences - $15 per year	**0.9**	0.9
- Commercial bait fishing licence - first block or open block - $52.50 per year; each additional block $50; commercial leech harvester licence - first block or open block - $22.50 per block per year; each additional block $20	**16.0**	16.0
- Commercial live bait fish dealer's licence - $12.50 per year	**0.6**	0.6
- Commercial fishing licence - general - commercial operator licences - range from $22.50 to $62.50 - commercial fisherman licence - range from $5.00 to $52.50	**60.8**	60.8
- Manitoba Hydro - cost recovery Grand Rapids Hatchery support - by agreement	**220.2**	220.2
- Fisheries enhancement stamp and print - $2.50 per unsigned stamp; $5 per signed stamp; $30 per signed print	**2.0**	2.0
- Miscellaneous	**12.5**	12.5
Subtotal Fisheries and Sundry	**313.0**	313.0
d. 1997 Flood Proofing Program	**90.6**	123.7
- Recovery of cost-shared expenditures from rural municipalities for flood proofing programs in the Red River Valley.		
e. Water Power Rentals	**100,000.0**	93,783.7
- Rental rates are payable based on the greater of the annual energy generation or the installed plant capacity. - utilities with capacity greater than 200 MW - energy basis - $3.341 per MW hour; capacity basis - $10.893 per kW - utilities with capacity under 200 MW - energy basis - $1.628 per MW hour; capacity basis - $5.308 per kW		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
WATER STEWARDSHIP (Continued)		
f. Water Resources Sundry		
- Well drilling licences - $10 per rig	**0.7**	-
- Water rights application fees range from $25 to $50 and water use charges - industrial users charged by water volume based on formula set by Manitoba Regulations 126/87, 19/90 and 107/90	**100.0**	200.0
- Town Dykes Agreement (pump replacement)	**4.1**	4.1
- Recovery of costs from Manitoba Hydro for the Lake Winnipeg shoreline erosion protection project	**263.0**	-
- Buffalo Creek Channel Maintenance-based on recovery of costs per agreement with State of North Dakota	**225.0**	-
Subtotal Water Resources Sundry	**592.8**	204.1
TOTAL WATER STEWARDSHIP	**102,073.2**	95,358.3
EMERGENCY EXPENDITURES		
a. Sundry	**25.0**	25.0
- Emergency response recovery - actual costs recovered from responsible party		
TOTAL EMERGENCY EXPENDITURES	**25.0**	25.0
CROWN CORPORATIONS / ENTITIES		
a. Manitoba Lotteries Corporation	**232,000.0**	259,500.0
- Transfer of net income		
b. Manitoba Liquor Control Commission	**187,000.0**	173,300.0
- Transfer of net income - Prices set by policy		
c. Manitoba Hydro	**-**	52,000.0
- Special payment from Manitoba Hydro re: export profits		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
CROWN CORPORATIONS / ENTITIES (Continued)		
d. Special Operating Agencies - revenue sharing		
- Civil Legal Services	200.0	200.0
- Companies Office	1,500.0	800.0
- Fleet Vehicles Agency	1,500.0	1,500.0
- Land Management Services	250.0	250.0
- Manitoba Securities Commission	7,000.0	5,700.0
- Materials Distribution Agency	400.0	400.0
- The Property Registry	5,600.0	3,500.0
- Vital Statistics Agency	75.0	-
Subtotal Special Operating Agencies	16,525.0	12,350.0
TOTAL CROWN CORPORATIONS / ENTITIES	435,525.0	497,150.0
SALE OF GOVERNMENT ASSETS		
a. Government Departments		
- Conservation	-	50.0
- Transportation and Government Services	4,407.7	100.0
TOTAL SALE OF GOVERNMENT ASSETS	4,407.7	150.0
TOTAL OTHER REVENUE	784,861.4	790,534.9

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
3. GOVERNMENT OF CANADA		
EQUALIZATION	**1,435,800.0**	1,387,900.0
- Unconditional payments received from Canada under a program designed to enable the provinces to provide reasonably comparable levels of public services to its residents at reasonably comparable levels of taxation.		
- By formulae based on relative provincial fiscal capacity as compared to five representative provinces (Ontario, Quebec, Manitoba, Saskatchewan and British Columbia).		
CANADA HEALTH AND SOCIAL TRANSFERS (CHST)	**804,800.0**	763,500.0
- Block transfer payment received from Canada in support of health care, post-secondary education, social services and early childhood development.		
- By formulae on a per capita basis.		
CANADA HEALTH AND SOCIAL TRANSFER SUPPLEMENT (CHSTS)	-	163,600.0
- Based on Manitoba's share of population as determined by federal population estimates for applicable years. This was a one-time payment in 2003/04.		
HEALTH REFORM FUND	**55,000.0**	36,400.0
- Recovery to provincial revenue for health-related expenditures from the Health Reform Fund established with federal funds to support the priority areas of primary care, home care and catastrophic drugs.		
OTHER HEALTH FUNDS		
- Diagnostic Medical Equipment Fund	**12,000.0**	6,000.0
- Recovery to provincial revenue from the Diagnostic Medical Equipment Fund that was established with federal funds in February 2003. Recoveries will match the actual level of expenditures incurred in the Department of Health on the purchase of new/replacement diagnostic equipment.		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
OTHER HEALTH FUNDS (Continued)		
- Medical Equipment Fund	**5,300.0**	17,900.0
- Recovery to provincial revenue from the Medical Equipment Fund that was established with federal funds in 2000/01. Recoveries will match the actual level of expenditures incurred in the Department of Health on the purchase of new/replacement medical equipment.		
- Primary Health Care Transition Fund	**10,200.0**	8,500.0
- Recovery to provincial revenue from the Primary Health Care Transition Fund that was established with federal funds in 2002/03 to support transitional costs of implementing large scale, primary health care initiatives. Recoveries will match the actual level of expenditures incurred in the Department of Health on primary health care initiatives.		
- Public Health and Immunization Fund	**14,600.0**	-
- Recovery to provincial revenue for Health related expenditures from the new Public Health and Immunization Fund established by the Government of Canada to support immunization programs.		
Subtotal Other Health Funds	**42,100.0**	32,400.0
OTHER		
a. Aboriginal and Northern Affairs		
- Northern Flood Agreement - 50% of Arbitrator's expenses cost shared by Canada.	**100.0**	100.0
Subtotal Aboriginal and Northern Affairs	**100.0**	100.0
b. Advanced Education and Training		
- Canada Millennium Scholarship Fund - Full cost recovery from Canada to administer the Canada Millennium Scholarship Fund, which is intended to reduce student debt load of Manitoba post-secondary students. Cost recovery includes $131.0 as an administration fee for the delivery of the Canada Millennium Scholarship Fund within Manitoba.	**11,131.0**	11,131.0
- Canada Student Loan Service Fee - Fixed fee of $350,000 recovered from the federal government, which is based on a range of full-time students assisted. - Fee of $8 per certificate issued. - Special Investment Fund - support for technology related upgrades associated with the student loan program.	**470.0**	470.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
OTHER (Continued)		
b. Advanced Education and Training (Continued)		
- Canada Study Grants - Based on full cost recovery for awards made to disabled students, females in doctoral studies, high-need part-time students and students with dependents.	**2,100.2**	2,100.2
- Hydro Northern Training Initiative - Recovery of costs related to the delivery of pre-project training initiatives associated with the development of the Wuskwatim and Keeyask generating stations.	-	2,750.0
- Labour Market Development Agreement - Full cost recovery from Canada for Part 2 Employment Insurance funded employment and training services, including certain functions of the National Employment Services, which are delivered by Manitoba.	**53,943.0**	54,401.0
- Multilateral Framework for Labour Market Agreements for Persons with Disabilities - To provide contributions to Manitoba to cost share measures, which will enhance the economic participation in the labour market of working age adults with disabilities by helping them to prepare for, attain and retain employment.	**189.1**	189.1
- Older Workers Pilot Project - Recovery from Canada for cost of pilot projects to re-integrate displaced older workers into sustainable employment. This agreement expired on March 31, 2004.	-	939.2
Subtotal Advanced Education and Training	**67,833.3**	71,980.5
c. Agriculture, Food and Rural Initiatives		
- Rabies Indemnity - Compensation to farmers for domestic animals that have contracted rabies, cost shared 40% by Canada based on prescribed maximums per species as set by Agriculture and Agri-Food Canada.	**6.0**	7.0
- Income Support Administration Recovery - Federal government's 60% share of eligible provincial administration expenditures for the delivery of agriculture disaster aid programming. This agreement expired on March 31, 2004.	-	40.0
Subtotal Agriculture, Food and Rural Initiatives	**6.0**	47.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
OTHER (Continued)		
d. Conservation		
- Migratory Waterfowl Crop Damage Prevention Agreement - 50% of costs to a maximum of $151,000 shared by Canada.	**151.0**	151.0
Subtotal Conservation	**151.0**	151.0
e. Culture, Heritage and Tourism		
- Historic Places Initiative - Contribution from Canadian Heritage to develop a register of Canadian historic places, to implement national conservation standards for preservation of heritage properties and to introduce a certification process for eligible properties for a three year financial incentives program.	**500.0**	500.0
- Minority Language Education and Second Language Instruction - Recovery from Canada for a portion of the salaries and benefits for two translators.	**77.1**	77.1
Subtotal Culture, Heritage and Tourism	**577.1**	577.1
f. Education, Citizenship and Youth		
- Canada Millennium Scholarship Foundation - Full recovery of costs for two projects to promote high school completion and transition to post-secondary education.	**823.8**	-
- Minority Language Education and Second Language Instruction		
- Teaching Structure/Framework - Partial recovery from Canada of costs incurred in providing financial support, curriculum development and educational support services to educational institutions.	**4,363.1**	4,364.2
- Teacher Training/Student Aid - Full recovery from Canada of costs incurred providing bursaries to teachers involved in French-language instruction and to students attending French-language programs at post-secondary institutions.	**508.0**	508.0
- Special Projects - Full recovery from Canada of costs incurred in awarding grants to not-for-profit organizations undertaking special projects that complement French-language instruction.	**1,248.2**	1,214.9
- Multilateral Framework for Labour Market Agreements for Persons with Disabilities - To provide contributions to Manitoba to cost share measures, which will enhance the economic participation in the labour market of working age adults with disabilities by helping them to prepare for, attain and retain employment.	**77.1**	77.1
Subtotal Education, Citizenship and Youth	**7,020.2**	6,164.2

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
OTHER (Continued)		
g. Family Services and Housing		
- Child-centered Family Justice Fund - Recovery from Canada of 100% of eligible expenditures incurred respecting the Parent Information Program and the Brief Consultation Service, as part of the Project Funding Agreement on Family Justice activities.	**164.6**	-
- Multilateral Framework for Labour Market Agreements for Persons with Disabilities - Recovery from Canada of 50% of eligible actual costs incurred for administering and providing training programs.	**3,931.6**	3,931.6
Subtotal Family Services and Housing	**4,096.2**	3,931.6
h. Finance		
- Government of Canada Subsidy - Statutory payment by formula on a per capita entitlement.	**2,200.0**	2,200.0
Subtotal Finance	**2,200.0**	2,200.0
i. Health		
- Alcohol and Drug Treatment and Rehabilitation Contribution Agreement - 50% of eligible actual costs incurred for community-based and residential addiction services for youth.	**694.0**	694.0
- Multilateral Framework for Labour Market Agreements for Persons with Disabilities - 50% of eligible actual costs incurred for administering and providing training and therapy services related to adult vocational, mental health and addictions rehabilitation programming.	**3,716.1**	3,716.1
Subtotal Health	**4,410.1**	4,410.1
j. Healthy Child Manitoba		
- Youth Justice Renewal Fund - Recovery from Canada of 100% of eligible actual costs incurred during a two - year pilot project providing a community-based, integrated response to children under the age of 12 who have come in contact with the police. This agreement ended March 31, 2004.	-	68.7
Subtotal Healthy Child Manitoba	-	68.7

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
OTHER (Continued)		
k. Industry, Economic Development and Mines		
- Memorandum of Understanding on Emergency Preparedness - Joint Emergency Preparedness Program - Canada reimburses approved expenditures to a maximum negotiated annually.	**212.0**	212.0
Subtotal Industry, Economic Development and Mines	**212.0**	212.0
l. Intergovernmental Affairs and Trade		
- Infrastructure Program Agreement - Recovery from Canada of 50% of eligible operating expenditures to a maximum of $915.0 over six years.	**392.1**	382.2
Subtotal Intergovemmental Affairs and Trade	**392.1**	382.2
m. Justice		
- Aboriginal Court Worker Program - Canada reimburses 50% of approved aboriginal court worker services costs.	**429.3**	327.2
- Agreement Respecting Legal Aid in Criminal Law Matters and in Matters Relating to The Youth Criminal Justice Act - Manitoba receives a percentage of the national funding envelope based on population. The national funding envelope cannot exceed 50% of the national legal aid expenditures.	**3,441.0**	3,881.2
- Child Centered Family Justice Fund - Canada reimburses 100% of approved costs of a federal initiative to implement and enforce the Child Support Guidelines under the federal government's amendments to The Divorce Act.	**538.6**	175.4
- Special Projects	**405.6**	229.3
- Youth Justice Services and Programs Agreement - Canada reimburses costs of providing correctional services to young persons at rates which vary with the level of program priority and also reimburses 100% of costs of activities associated with introduction of The Youth Criminal Justice Act.	**6,854.9**	7,151.2
Subtotal Justice	**11,669.4**	11,764.3

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
OTHER (Continued)		
n. Labour and Immigration		
- Flin Flon Inspection Agreement - Negotiated triennially between the two levels of government.	**184.9**	184.9
- Recovery of costs of inspections in buildings under federal jurisdiction (boilers, pressure vessels, refrigeration units and elevators) - Boilers and pressure vessels - $165.21 per unit - Elevating devices - $214.57 per unit	**75.0**	75.0
- Canada-Manitoba Agreement to Realign Responsibilities for Immigrant Settlement Services - Recovery from Canada of eligible expenditures.	**6,807.7**	6,207.0
Subtotal Labour and Immigration	**7,067.6**	6,466.9
o. Transportation and Government Services		
- Canada-Manitoba National Safety Code Agreement - Recovery from Canada of costs for the carrier profile computer program and facility audits.	**366.6**	366.6
- Norway House Airport - Recovery from Canada of 80% of operating costs less airport revenue.	**171.2**	168.0
- Refunds for Services - Recovery from Canada of 100% of costs of providing roadwork and related services including overhead.	**10.0**	10.0
- Wasagamack/St. Theresa Point Airport - Recovery from Canada of 70% of costs for the preliminary work on the construction of the airport.	-	200.0
- Winter Roads - Recovery from Canada of costs related to winter road construction.	**2,775.0**	2,775.0
Subtotal Transportation and Government Services	**3,322.8**	3,519.6

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2004/05	2003/04
OTHER (Continued)		
p. Promotion of Official Languages		
- Canada-Manitoba General Agreement on the Promotion of Official Languages	**425.0**	425.0
- 50% of eligible expenses related to agreed upon measures to promote and support French language services in Manitoba.		
Subtotal Promotion of Official Languages	**425.0**	425.0
TOTAL OTHER	**109,482.8**	112,400.2
TOTAL GOVERNMENT OF CANADA	**2,447,182.8**	2,496,200.2